



## Iowa Inheritance Tax Rate Schedule

**Pursuant to Iowa Code section 450.10 the tax rate schedule is as follows:**

- If the net estate of the decedent is less than \$25,000, the tax is zero.
  - Effective for deaths on or after January 1, 1988, the surviving spouse's share is not subject to tax.
  - For deaths on or after July 1, 1997, no tax is due on the following shares: Parents, grandparents, great-grandparents, children, stepchildren\*, grandchildren, great-grandchildren, and other lineal ascendants and lineal descendants.
- \* Effective for estates of decedents dying on or after July 1, 2003: A stepchild is the child of a person who was married to the decedent at the time of the decedent's death, or the child of a person to whom the decedent was married, which person died during the marriage to the decedent.

<div><div>SCHEDULE B</div><div>Brother, sister (including half-brother, half-sister), son-in-law, and daughter-in-law. There is NO exemption.</div><div>IF THE SHARE IS:</div><div>Not over \$12,500: Tax is 5% of the share.</div><table><thead><tr><th>Over</th><th>But Not Over</th><th>Tax is</th><th>Of Excess Over</th></tr></thead><tbody><tr><td>\$12,500</td><td>\$ 25,000</td><td>\$ 625 + 6%</td><td>\$ 12,500</td></tr><tr><td>25,000</td><td>75,000</td><td>1,375 + 7%</td><td>25,000</td></tr><tr><td>75,000</td><td>100,000</td><td>4,875 + 8%</td><td>75,000</td></tr><tr><td>100,000</td><td>150,000</td><td>6,875 + 9%</td><td>100,000</td></tr><tr><td>150,000</td><td>and up</td><td>11,375 + 10%</td><td>150,000</td></tr></tbody></table></div>	Over	But Not Over	Tax is	Of Excess Over	\$12,500	\$ 25,000	\$ 625 + 6%	\$ 12,500	25,000	75,000	1,375 + 7%	25,000	75,000	100,000	4,875 + 8%	75,000	100,000	150,000	6,875 + 9%	100,000	150,000	and up	11,375 + 10%	150,000	<div><div>SCHEDULE C</div><div>Uncle, aunt, niece, nephew, foster child, cousin, brother-in-law, sister-in-law, step-grandchild, and all other individual persons. There is NO exemption.</div><div>IF THE SHARE IS:</div><div>Not over \$50,000: Tax is 10% of the share.</div><table><thead><tr><th>Over</th><th>But Not Over</th><th>Tax is</th><th>Of Excess Over</th></tr></thead><tbody><tr><td>\$ 50,000</td><td>\$100,000</td><td>\$ 5,000 + 12%</td><td>\$ 50,000</td></tr><tr><td>100,000</td><td>and up</td><td>11,000 + 15%</td><td>100,000</td></tr></tbody></table></div>	Over	But Not Over	Tax is	Of Excess Over	\$ 50,000	\$100,000	\$ 5,000 + 12%	\$ 50,000	100,000	and up	11,000 + 15%	100,000
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<div><div>SCHEDULE D</div><div>A firm, corporation or society organized for profit, including an organization failing to qualify as a charitable, educational or religious organization, to include social and fraternal organizations that do not qualify under IRC 170(c) and 2055.</div><div>15% of the amount.</div></div>	<div><div>SCHEDULE E</div><div>A charitable, educational or religious organization, organized under the law of a foreign country, and bequests for religious services in excess of \$500.00.</div><div>10% of the amount.</div></div>																																				
<div><div>SCHEDULE F</div><div>Unknown heirs, as distinguished from beneficiaries who are not presently ascertainable, due to contingent events.</div><div>5% of the amount.</div></div>	<div><div>SCHEDULE G</div><div>A charitable, religious, educational and veterans organization as defined in sections 170(c) and 2055 of the Internal Revenue Code. Public libraries, public art galleries, hospitals, humane societies, municipal corporations and bequests for care of cemetery lots, within the state of Iowa. Bequests for religious services not in excess of \$500.00.</div><div>Entirely Exempt: No Tax</div></div>																																				